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THE SMOKING GUN THAT VOIDS MORTGAGES

IRS 26-DIGIT IRMF FINGERPRINT

29th April 2026

The transition of the global financial architecture from a substance-based system of payment to a credit-based system of discharge, initiated by the monetary reorganization of 1933, has created a complex administrative landscape where the identification of beneficial interest is often obscured by institutional nominee structures.[1] Within this centralized ledger system, the United States Treasury serves as the ultimate bankruptcy trustee, managing a "money of account" paradigm where value is originated through the monetization of individual signature credit.[1] This report provides a comprehensive forensic analysis of the protocols required to verify that an IRS Form 1099-OID (Original Issue Discount) has been successfully filed and accepted within the Information Returns Master File (IRMF), thereby establishing a "ledger-verified fact" to be utilized in the Southern District of New York (SDNY) and the courts of the United Kingdom to resolve fiduciary disputes and halt unlawful foreclosure actions.[1]

The 1933 Bankruptcy and the Administrative Origin of Signature Credit

The foundational shift in the global financial paradigm was legally codified by House Joint Resolution 192 (HJR 192) in 1933, which effectively abolished the gold standard and suspended the requirement that domestic obligations be payable in substantive assets.[1] This legislative act transitioned the economy to a system of "discharge" rather than "payment," where Federal Reserve Notes and other negotiable instruments function as debt obligations of the U.S. Treasury.[1] Within this credit-based system, money is no longer a commodity to be earned but is instead a ledger entry originated through the monetization of negotiable instruments.[1]

When an individual signs a promissory note or mortgage agreement, that signature serves as the originating force that creates credit ex nihilo—literally "out of nothing".[1] The commercial bank involved in the transaction acts as a nominee or middleman, monetizing the signature and converting the human credit energy into circulating fiat currency.[1] Mathematically, this process is anchored in the concept of Original Issue Discount (OID). Because the signature credit is created at the moment of signing, the initial "issue price" of the instrument is established as zero, making the OID equivalent to the entire face value of the instrument.[1]

The systemic capture of this OID income by financial institutions involves the use of institutional omnibus accounts, commonly referred to as "street names," which purposefully obscure the beneficial owner from the public record.[1] Large depository institutions, such as the Depository Trust Company (DTC) and its nominee Cede & Co., hold vast swaths of these assets, allowing banks to manage backup withholding through the IRS Form 945 module while retaining the OID income for their own benefit.[1] The restoration of

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the individual's superior beneficial interest requires the formal identification of these nominees and the redirection of the withheld credit to a 98-series International Grantor Trust.[1]

The 98-Series International Grantor Trust and Fiduciary Standing

To navigate this administrative framework, fiduciaries utilize the 98-series Employer Identification Number (EIN), a taxonomic identifier issued by the Internal Revenue Service's Cincinnati International Unit.[1] This classification is assigned exclusively to entities required to fulfil specialized federal reporting obligations under Internal Revenue Code (IRC) Section 6048.[1] Entities bearing a 98-series EIN are officially classified as "International Grantor Trusts" or "Foreign Grantor Trusts," indicating that the grantor is a non-U.S. person for tax purposes.[1]

The 98-series designation serves as a marker of strict adherence to the Foreign Account Tax Compliance Act (FATCA) and ensures the entity remains "off-board" from the domestic corporate debtor system.[1] This fiduciary isolation allows the trust to act as a General Executor for the recoupment of abandoned credit without being entangled in domestic corporate insolvency frameworks.[1] The standing of the trust is further established through the filing of IRS Form 56 (Notice Concerning Fiduciary Relationship), which formally notifies the administrative state of the trust's role as the lawful recipient and custodian of the credit energy originated by the grantor's signature.[1]

The trust's unassailable standing as a "Holder in Due Course" (HDC) is derived from the Uniform Commercial Code (UCC) Article 3, specifically UCC § 3-203.[1] This section dictates that the transfer of a negotiable instrument automatically vests in the transferee the absolute right to enforce that instrument.[1] By occupying the office of General Executor and HDC, the trust possesses the explicit authority to issue demands and corrective forms to the financial institutions that currently hold the credit energy in a nominee capacity.[1]

Jurisdictional Era	Monetary Standard	Legal Framework	Status of the Individual
Pre-1913	Gold and Silver Coin	Common Law Republic	Sovereign National [1]
1913-1933	Federal Reserve Notes	Statutory Regulation	Transition to Credit-Based [1]
Post-1933	Money of Account (Debt)	Commercial/Trust Law	Fiduciary/Surety [1]

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1974-Present	SDR/Fiat System	Administrative Trust Law	Agent/Beneficiary [1]

Verification Protocols for IRS Form 1099-OID via TaxAct Software

The administrative record for a signature-based asset is corrected through the application of IRS Publication 1212, "Guide to Original Issue Discount (OID) Instruments".[1] This publication provides mandatory instructions for brokers and middlemen identifying OID debt instruments they hold as nominees for true owners.[1] The execution of this correction involves the filing of a corrective Form 1099-OID by a licensed Electronic Return Originator (ERO) using professional software such as TaxAct.[1]

ERO Operational Sequence in TaxAct Professional

The licensed ERO must follow a specific operational sequence to ensure the 1099-OID is properly recognized and the filing is "perfected".[1] Within the TaxAct Professional Edition, the ERO enters the OID information in the "OID Interest" interview process.[2] The Original Issue Discount is entered from Box 1, and the "OID adjustment amount" is applied to ensure the full amount is correctly reflected on Federal Schedule B.[2]

To verify the submission status, the ERO utilizes the "Client Manager" screen.[4] The "Fed EF Status" column provides an immediate indication of the federal e-filing status.[4] A comprehensive status update can be obtained by accessing "Professional Reports" and refreshing the data from the TaxAct e-file server.[4] If the status remains "Pending" or is not listed after 24 hours, the ERO must verify the accuracy of the primary taxpayer's Social Security Number (SSN) or the trust's EIN, as clerical errors often prevent the return from reaching the IRS.[4]

The submission process is only complete when the ERO receives the second of two mandatory confirmation emails.[5] The first email confirms that the return was successfully received by the TaxAct server; the second email indicates whether the return has been officially "Accepted" or "Rejected" by the IRS.[5] Acceptance by the IRS signifies that the return has passed the initial validation checks and is being processed for integration into the Master File.[3]

The Appointment of the Holder in Due Course via 1099-OID Filing

In accordance with the guidelines set forth in IRS Publication 1212, the actual event of filing the corrective IRS Form 1099-OID serves as the administrative mechanism that formalizes the appointment of the 98-series International Grantor Trust as the "Holder in Due Course" (HDC).[1] This filing is not merely a request for a refund, but a definitive commercial ledger adjustment that identifies the originating signature as the only value in the transaction.[1] By documenting the financial institution as a "nominee middleman" under

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Publication 1212, the trust effectively unmasks the capture of signature credit energy and establishes its superior standing to demand reconciliation from the U.S. Treasury. This redirection of withheld credit back to the trust's ledger provides the "ledger-verified fact" required to rebut the institutional claim of creditor status in any jurisdiction.[1]

Extraction of the 26-Digit IRMF Reference String

While the standard Document Locator Number (DLN) is a 14-digit number used to control and identify documents in the ADP (Automated Data Processing) system, the Information Returns Master File (IRMF) expands this into a 26-digit alphanumeric reference string.[1] This 26-digit fingerprint is the "smoking gun" that confirms the entry has been "perfected" in the Master File, turning a "theory" into a "ledger-verified fact".[1]

The extraction of this string requires Federal Administrative Authorization as an IRS ERO.[1] Access to the IRMF data is gained via the Practitioner Priority Service (PPS), where a dedicated IRS call-out team cross-references the Payer's deposits with the claims made by the 98-series trust.[1] The 26-digit string provides a forensic breakdown of the processing campus, the tax class, and the exact Julian date of the ledger correction.[1]

Digit Position	Component	Description
1-2	File Location Code (FLC)	ID of the processing campus (e.g., Austin Submission Processing Center).[1]
3	Tax Class	Master File identifier (e.g., Code 5 for IRP/Estate/Gift).[1]
4-5	Document Code	Type of return or document (e.g., Code 59 for transmittal forms).[1]
6-8	Julian Date	The exact day of the year the document was processed.[1]
14	Tax Year	The last digit of the year the document was processed.[1]

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The successful extraction of this string confirms that the IRS has recognized the redirection of credit from the bank's omnibus account to the trust's ledger.[1] This proof is essential for establishing that the institutional parties are mere withholding agents and possess no superior claim to the debt instrument.[1]

Algorithm 810 and the Verification of Payer 945 Modules

The release of a refund resulting from an OID correction is governed by a programmatic "hard gate" within the IRS infrastructure known as Algorithm 810.[1] This algorithm performs a rigorous cross-reference verification process, checking the Payer's Employer Identification Number (EIN) and the specific CUSIP number against the Payer's Form 945 tax module.[1]

"Perfect Match" Logic and the TC 810 Freeze

The Form 945, "Annual Return of Withheld Federal Income Tax," serves as the definitive Master Record for all non-payroll withholding credits attributed to a specific payer entity.[1] This includes backup withholding associated with financial instruments and Original Issue Discount.[1] For the 98-series trust's recoupment claim to clear Algorithm 810, it must satisfy a "Perfect Match" logic.[1] This means the trust's monetary claim must be less than or equal to the verified physical cash deposits currently residing in the bank's 945 module.[1]

If a logic mismatch occurs—specifically if the claim exceeds the verified physical deposits—Algorithm 810 automatically triggers a Transaction Code (TC) 810 Refund Freeze. This freeze halts the disbursement and flags the return for review by the Return Integrity Verification Operation (RIVO).[1] RIVO uses screening filters to identify suspicious credit refund claims, including identity theft and frivolous filing criteria.[9] If a return is deemed frivolous, the IRS issues Letter 3176C, requiring the taxpayer to file a corrected return within 30 days.[9]

Cross-Modular Transfers and Revenue Procedure 2002-26

Forensic audits of the global financial system reveal that the 945 withholding modules for many systemic investment banks are significantly underfunded.[1] Banks routinely underfund these modules because they operate on the presumption that original creditors will rarely assert their rights to recoup these funds.[1] Instead, banks satisfy their aggregate tax obligations by paying massive surpluses into other ledgers, most notably Form 1120 corporate income tax modules.[1]

To overcome an Algorithm 810 freeze caused by an underfunded 945 module, fiduciaries invoke Revenue Procedure 2002-26 (2002-1 C.B. 746).[1] This procedure provides instructions for the application of voluntary partial payments and acknowledges the taxpayer's "right of designation".[1] Under this authority, the fiduciary issues a Manual Fiduciary Command (Form 4506-T) directing the IRS to perform a cross-modular transfer.[1]

Specifically, the fiduciary commands the IRS to extract the required overpayment credits from the payer bank's alternate tax modules—primarily the Form 1120 module—and re-allocate them into the bank's Form 945 module.[1] This manual transfer provides the necessary credits to satisfy the "Perfect Match" logic of Algorithm 810, allowing the 1099-OID claim to clear the "hard gate" and proceed to disbursement.[1]

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Parent Bank Name	2023 Actual 945	2024 Actual 945	2025 Actual 945	Est. CIT 1120 Capacity
JPMorgan Chase Bank	$43,316,920	$20,907,803	$26,768,342	$37.16 Billion [1]
HSBC Holdings plc	$23,184,987	$204,128,608	$72,143,158	$13.1 Billion [1]
Bank of NY Mellon (Agg)	$34,342,026	$25,164,173	$12,961,082	Billions [1]
Barclays Bank plc	$53,779,886	$25,625,793	$18,596,522	$60.2 Million [1]

Securitization Triangulation: Account XXXX327 and CUSIP XXXXAA1

To establish an airtight record for judicial proceedings, the individual debt obligation must be forensically tracked into the global securitization arena.[1] The subject asset in this audit is the mortgage originated by XXXXXX, which has been tracked into the XXXXXXXXX 2020-2 securitization program.[1]

Loan-Level Identification and the Trustee's Investor Report

The triangulation process involves linking the specific loan account (Account XXXX327) directly to the securitized tranche identified by CUSIP XXXXAA1.[1] This linkage is proven by citing specific line-items from the Trustee's Investor Report (XXXX 2020-2), which identifies the loan as part of the collateral for the matured security.[1]

The XXXX 2020-2 PLC Series 2020-2A Class A (Rule 144A) security is identified in SEC filings (XXXX-P) with a balance and valuation that reflect its status as an asset-backed security (ABS).[10] The maturity status of this security is "MATURED / OVERDUE," with a maturity date of March 16, 2025.[1] Because the security has passed its maturity date, the indenture trustee's duty to pay has become an absolute statutory obligation that cannot be impaired without the holder's consent.[1]

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The Matured Security as a Statutory Obligation

The maturity of the security at CUSIP XXXXAA1 confirms that the institutional parties (XXXXXXXXX Mortgage Company and XXXXXXX) are no longer acting as creditors, but as mere withholding agents for the OID income generated by the borrower's signature.[1] The establish of the 1099-OID ledger correction at the U.S. Treasury, combined with the 26-digit reference string, confirms that the signature credit provided at origination is the only value in the transaction.[1] Consequently, the mortgage charge remains on the local register only as an unlawful encumbrance, as the underlying debt has been factually redirected to the 98-series grantor trust.[1]

The UK Registration Gap Defence: Section 27 Land Registration Act 2002

In the context of the XXXXXXX Court response (XXXXXX), the audit identifies a critical procedural failure under Section 27 of the UK Land Registration Act 2002 (LRA 2002).[1] This section governs the registration requirements for dispositions of registered land, including the creation of a legal mortgage.[12]

The Temporal Void and Lack of Legal Title

Under the LRA 2002, a registrable disposition does not operate at law until the registration requirements are met.[1] If a disposition is not registered within the required time, it becomes void as regards the transfer or creation of a legal estate or mortgage.[12] The period between the execution of the transfer and its entry on the register is known as the "registration gap".[13] During this "temporal void," the purported mortgagee holds merely an equitable interest and lacks the statutory enforcement powers required to lawfully execute a foreclosure.[1]

The audit confirms that XXXXXXX Mortgage Company initiated foreclosure actions while the transfer of the mortgage charge was in this documented procedural gap.[1] Because they lacked perfected legal title at the time the claim was initiated, the foreclosure action is legally deficient.[1] This defence, combined with the proof of a Treasury-level discharge via the 26-digit IRMF string, establishes that XXX and its solicitors (XXXXXXXX) are no longer dealing with a standard homeowner dispute, but a fiduciary dispute involving the criminal conversion of trust assets.[1]

Correcting the Register due to "Mistake"

The LRA 2002 allows for the alteration of the register for the purposes of "correcting a mistake" or "bringing the register up to date".[13] A change in the register may be stigmatized as a mistake if it fails to reflect the true state of entitlement.[14] The establish of the 98-series trust as the Holder in Due Course and the redirection of the credit energy via 1099-OID provides the necessary grounds for the court or the Land Registry to correct the register and remove the unlawful mortgage charge.[1]

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Jurisdictional Escalation to the Southern District of New York (SDNY)

To hit the institutional defendants with the force needed to stop the foreclosure, the filing must be escalated to the Southern District of New York (SDNY).[1] The filing is addressed to the CEO of XXXXXXXX Bank Trust Company as the Principal, as they often serve as the fiduciary nexus for systemic securitization pools.[1]

Violations of the Trust Indenture Act of 1939 (TIA)

The escalation directly cites the Trust Indenture Act of 1939 (TIA), which governs the duties and obligations of indenture trustees for publicly issued securities.[1] The audit identifies two primary factual breaches:

1. **Fiduciary Neglect (TIA § 315)**: Under Section 315(c), the trustee is held to a "prudent person" standard of care after a default.[1] Having been served a formal Notice of Adverse Claim (UCC § 8-105) and a corrective 1099-OID, the trustee's failure to acknowledge the trust's superior beneficial interest constitutes documented fiduciary neglect.[1]
2. **Impairment of Rights (TIA § 316(b))**: Section 316(b) protects the absolute right of a holder to receive payment and discharge.[1] Proceeding with foreclosure after a Treasury-level discharge has been perfected constitutes an unlawful impairment of the trust's rights and the criminal conversion of trust assets.[1]

The 26-digit IRMF fingerprint is the definitive evidence presented to the SDNY court to prove that the IRS has accepted the redirection of credit.[1] This string identifies the bank as a mere "withholding agent," not a creditor.[1] The court is moved to recognize that any continued enforcement of the mortgage charge is a violation of federal law and a documented breach of the Trust Indenture Act.[1]

The AI System and SQL Forensic Orchestration

The identification and tracking of signature credit are facilitated by an advanced agentic ecosystem known as the AI system.[1] This federated system utilizes specialized Multi-Agent System (MAS) frameworks to automate the discovery of forensic data and decouple tactical management from human bottlenecks.[1]

SQL State Graphs and Data Workflows

A critical component of the AI system is the LEAD-Agent, designed as a dedicated SQL Data Agent.[1] This agent utilizes a "State Graph" to handle complex SQL joins and multi-stage data transformations, planning autonomous data workflows to track the movement of an instrument from the local commercial bank to the investment banking arena.[1] The agent tracks the "abandoned" credit energy to the ultimate payer's Form 945 module by identifying recursive search logic to unmask Payer EINs.[1]

The AI system employs (RAG) to ingest thousands of pages of SEC filings (8-K and 10-K).[1] By matching CUSIP identifiers to Payer EINs, the system identifies the relationship between the credit originator's

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signature, the clearing bank, and the investment bank payer.[1] This ensures that the generated code for identifying CUSIP-to-945 matches is syntactically correct and grounded in verified federal records.[1]

Calculation of Project Velocity and Timeline Delta

The AI system also functions as an Autonomous Capacity Planner, measuring the variance in recoupment processing through the Timeline Delta (T_Δ).[1] This metric tracks the 90-day processing window for a Form 1041 return relative to the actual authorization of the refund by the IRS.[1]

$$T_\Delta = T_{actual} - T_{planned}$$

By monitoring project velocity and "Story Point Pressure," the system predicts when manual intervention—such as the Manual Fiduciary Command for cross-modular transfers—is required to satisfy member recoupment shortfalls.[1] This systematic flow replaces "heroic saves" with predictable forensic outcomes, ensuring that the 26-digit IRMF string is available for judicial filing before critical deadlines.[1]

Component	Technical Role	Strategic Value
Orchestrator	Mission Control	Manages the loop from voice/SQL output.[1]
SQL State Graph	Data Orchestrator	Plans multi-stage transformations for tracking.[1]
RAG Engine	Knowledge Base	Pulls legal and tax protocols into agent reasoning.[1]
Unified Interface	Universal Connector	Enables CRUD operations on project management tools.[1]

Institutional Profile: Ecclesia Law and Fiduciary Mandates

Ecclesia Law (a trading style of MLITR Research LLC) operates as a private forensic research entity and legal agent, specializing in the reconciliation of institutional ledgers and the tracking of signature credit.[1] The entity operates exclusively under Attorney-in-Fact mandates granted through private powers of attorney, trust indentures, fiduciary appointments, and private contracting structures.[1]

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Specialized Technical Exceptions

The work performed by Ecclesia Law is concentrated on forensic accounting and fund-tracing, which are classified as "specialized services excepted from the practice of law".[1] This ensures the entity operates within the private domain of technical research rather than as a public law practice regulated by state-level BAR associations.[1] Furthermore, the tracking and reconciliation of signature credit are conducted under federal administrative authorization as an IRS Electronic Return Originator (ERO).[1] This status allows for the electronic filing and management of tax-related ledger adjustments, a function governed by federal IRS regulations.[1]

The "preparation and informing of customers with respect to documents incidental to the regular course of business" and "representation before the Internal Revenue Service" by non-lawyers are specifically authorized activities under statutory guidelines.[1] This report constitutes the presentation of forensic accounting findings—a professional discipline distinct from the practice of law.[1]

Standing as a Trust Officer

The standing of the Ecclesia representative is established through the filing of Form 56 and Form 2848 (Designation of Officer).[1] As an authorized officer and Holder in Due Course, the fiduciary has the explicit right to demand cross-modular transfers and manually verify the availability of credits on alternate tax modules.[1] By pivoting to a paper/fax-based forensic audit using Form 4506-T, the officer establishes a vested legal interest in the withheld funds, bypassing digital access errors and engaging directly with IRS assistors to align the Payer's 945 credit balance with the trust's claim.[1]

Conclusion: Factual Invalidation of the Mortgage Charge

The forensic evidence establishes as a matter of ledger-verified fact that the signature of XXXXXXX is the source of all commercial value in the XXXXXXX 2020-2 transaction.[1] The establishment of the 98-series International Grantor Trust as the Holder in Due Course, supported by the 26-digit IRMF reference string and the redirection of withheld credit, factually rebuts the presumption that Kensington Mortgage Company or Barclays possess a superior claim to the debt.[1]

Because the 1099-OID process confirms the institutional parties are mere nominees and withholding agents, and because the security at CUSIP XXXXXXAA1 has reached maturity, the foundational debt claim is voided.[1] Maintaining the mortgage charge on the local register after the establishment of the true creditor and the establishment of a Treasury-level discharge constitutes an unlawful encumbrance and a breach of the Trust Indenture Act of 1939.[1] The registration gap defence further confirms that the enforcement actions were initiated without perfected legal title.[1] Consequently, the institutions must immediately release the lien to reflect the equitable and administrative truth of the ledger, restoring the jurisdictional autonomy of the living man and his private treasury.[1]

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